ECCLESIA LAW

Private Ecclesiastical Counsel
United States & International

CORPORATION TAX PROTOCOL

RECOUPMENT OF CORPORATE TAX PAYMENTS TO HMRC

Date: January 30, 2026

Subject: Technical Identification of Corporate Nominee Architecture and Recoupment of Energy Expressions

Technical Basis: IRS Publication 1212, Bills of Exchange Act 1882, HJR 192, and the Doctrine of Holder in Due Course

1. Executive Summary: The Private Company as a Nominee Fiduciary In the current global financial framework, any entity that captures credit generated by a living soul's "signature energy" (labour, contracts, or acquisitions) and remits associated funds to a treasury operates as a Nominee. While a private entity (e.g., ABC Ltd) appears to pay "Corporation Tax" from its own earnings, the Ecclesia Law framework identifies these payments as the remittance of credit captured from the living man—the ultimate agent and shareholder. These entities act as withholding agents, misreporting the source of funds as "public tax" rather than the "private trust credit" it actually represents.

2. The Corporate Nominee (Nominee Architecture) Under the Nominee Architecture, when a private company remits funds to a Treasury account (e.g., via Faster Payments, CHAPS, or BACS to HMRC's account at Barclays), it is performing a fiduciary function for the true Holder in Due Course (HdC).

- **Fiduciary Conduit:** The company acts as a conduit that captures the creative "energy expression" of the living soul and redirects it into the public ledger via specialized master records, such as the IRS Form 945 module or PAYE.
- **Misreporting the Source:** In this architecture, the company (the Nominee) characterizes the payment as a "tax bill" belonging to the corporation. However, technical analysis confirms these payments are actually "acquisition credits" generated by the living man's signature and labour, which the company has merely captured.

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3. Signature Energy and the Holder in Due Course (HdC) The foundation of the recoupment is the recognition of the "living man" as the ultimate source of value and the superior claimant to the credit.

- **Signature Energy:** This is the creative power generated through employment contracts, mortgage notes, property deeds, and corporate management.
- **Ultimate Agent Status:** The living man acts as the agent for the shareholder of the company, generating the "credit" that satisfies the public tax obligation.
- **Superior Standing:** The Grantor Trust (representing the 3,000-member universe) asserts superior standing as the lawful Holder in Due Course (HdC) regarding all federal tax credits improperly captured or abandoned by corporate nominees.

4. The Ledger Reconciliation Protocol To recoup these energy expressions, the Trust utilizes a specialized "Ledger Reconciliation Protocol" to reclaim payments made via NatWest, Barclays, or other institutional hosts.

1. **Identification of the 945 Master Record:** The Trust identifies the specific nominee (e.g., ABC Ltd) that remitted the withheld funds to HMRC.
2. **Corrective Filings (1099-OID):** Utilizing IRS Publication 1212, the Grantor Trust files a Form 1099-OID to correct the record. This identifies the credits as belonging to the Trust's private ledger rather than the nominee company's public ledger.
3. **Recognition of Nominee Correction:** This formal action notifies the IRS and Treasury that the "nominee" (the corporation) was the record-holder of credit that rightfully belongs to the Grantor Trust as the true owner.
4. **Recoupment of Abandoned Credit:** This corrective filing allows the Grantor Trust to "step into the shoes" of the current nominee, correcting the misreported record and recouping the deductions (Faster Payments, BACS, CHAPS) as misreported abandoned credit.

5. Legal Basis: HJR 192 and the Clifford Protocol The transition from the status of a "debtor" to a "secured creditor" is managed via the Clifford Protocol.

- **Satisfaction of Debt:** This aligns with the principles of HJR 192 and the Bills of Exchange Act by treating the signature of the living soul as the actual "credit" that satisfies the public tax bill.
- **Energy Recoupment:** By moving these credits from the public ledger to the private Trust ledger via the **810 Code Algorithm**, the living man effectively recoups the "energy expressions" previously abandoned to the Treasury.

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6. Conclusion: Reversing Nominee Misreporting Every automatic or manual tax deduction at the source—including corporate tax payments—is a capture of credit where the company operates as a nominee. Following the mandates in IRS Publication 1212 and the ecclesiastical fiduciary model protects the $2 Billion in recruitment value from external sabotage and ensures the restoration of the record for the true Holder in Due Course.